

Integrity of the Primary and Secondary Load Paths, of Airbus A340 ALS Part 3—CMR, Revision 03, dated October 19, 2015; and do all applicable corrective actions. Do all applicable corrective actions before further flight using a method approved by the Manager, International Branch, ANM-116, Transport Airplane Directorate, FAA; or the EASA; or Airbus's EASA DOA. Repeat Task 274000-B0002-1-C, Inspection of the Ball-screw Assembly for Integrity of the Primary and Secondary Load Paths, thereafter at the applicable intervals specified in Airbus A340 ALS Part 3—CMR, Revision 03, dated October 19, 2015.

(q) Parts Installation Prohibitions

(1) For all airplanes except Group 2 airplanes as identified in figure 1 to paragraphs (g), (h), and (p) of this AD: After modification of the airplane as required by paragraph (h), (i), or (j) of this AD, as applicable, no person may install any THSA having P/N 47172-300, P/N 47147-500, P/N 47175-200, or P/N 47175-300.

(2) For Group 2 airplanes, as identified in figure 1 to paragraphs (g), (h), and (p) of this AD: As of the effective date of this AD, no person may install on any Group 2 airplane any THSA having P/N 47172-300, P/N 47147-500, P/N 47175-200, or P/N 47175-300.

(r) Credit for Previous Actions

This paragraph provides credit for actions required by paragraph (g)(2) of this AD, if those actions were performed before the effective date of this AD using the applicable service information specified in paragraphs (r)(1) through (r)(4) of this AD.

(1) Task 274400-00002-1-E, Lubrication of the THSA ball-nut, of Airbus A330 ALS Part 4—Ageing Systems Maintenance, Revision 03, dated September 9, 2011 (for Model A330 series airplanes).

(2) Task 274400-00002-1-E, Lubrication of the THSA ball-nut, of Airbus A330 ALS Part 4—Ageing Systems Maintenance, Revision 04, dated August 27, 2013 (for Model A330 series airplanes).

(3) Task 274400-00002-1-E, Lubrication of the THSA ball-nut, of Airbus A340 ALS Part 4—Ageing Systems Maintenance, Revision 02, dated October 12, 2011 (for Model A340-200 and -300 series airplanes).

(4) Task 274400-00002-1-E, Lubrication of the THSA ball-nut, of Airbus A340 ALS Part 4—Ageing Systems Maintenance, Revision 03, dated November 15, 2012 (for Model A340-200 and -300 series airplanes).

(s) Other FAA AD Provisions

The following provisions also apply to this AD:

(1) Alternative Methods of Compliance (AMOCs): The Manager, International Branch, ANM-116, Transport Airplane Directorate, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. In accordance with 14 CFR 39.19, send your request to your principal inspector or local Flight Standards District Office, as appropriate. If sending information directly to the International Branch, send it to ATTN: Vladimir Ulyanov, Aerospace Engineer, International Branch, ANM-116, Transport

Airplane Directorate, FAA, 1601 Lind Avenue SW., Renton, WA 98057-3356; telephone 425-227-1138; fax 425-227-1149. Information may be emailed to: 9-ANM-116-ACO-AMOC-REQUESTS@faa.gov. Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the local flight standards district office/certificate holding district office. The AMOC approval letter must specifically reference this AD.

(2) Contacting the Manufacturer: As of the effective date of this AD, for any requirement in this AD to obtain corrective actions from a manufacturer, the action must be accomplished using a method approved by the Manager, International Branch, ANM-116, Transport Airplane Directorate, FAA; or EASA; or Airbus's EASA DOA. If approved by the DOA, the approval must include the DOA-authorized signature.

(t) Related Information

(1) Refer to Continuing Airworthiness Information (MCAI) EASA Airworthiness Directive 2014-0219, dated September 29, 2014, for related information. This MCAI may be found in the AD docket on the Internet at <http://www.regulations.gov> by searching for and locating Docket No. FAA-2016-9393.

(2) For service information identified in this AD, contact Airbus SAS, Airworthiness Office—EAL, 1 Rond Point Maurice Bellonte, 31707 Blagnac Cedex, France; telephone +33 5 61 93 36 96; fax +33 5 61 93 45 80; email airworthiness.A330-A340@airbus.com; Internet <http://www.airbus.com>.

(3) You may view this service information at the FAA, Transport Airplane Directorate, 1601 Lind Avenue SW., Renton, WA. For information on the availability of this material at the FAA, call 425-227-1221.

Issued in Renton, Washington, on November 10, 2016.

Michael Kaszycki,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-140328-15]

RIN 1545-BN17

Guidance Regarding Predecessors and Successors Under Section 355(e); Limitation on Gain Recognition; Guidance Under Section 355(f)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Withdrawal of notice of proposed rulemaking, notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations that provide guidance regarding the distribution by a distributing corporation of stock or securities of a controlled corporation without the recognition of income, gain, or loss. The temporary regulations provide guidance in determining whether a corporation is a predecessor or successor of a distributing or controlled corporation for purposes of the exception under section 355(e) of the Internal Revenue Code to the nonrecognition treatment afforded qualifying distributions, and they provide certain limitations on the recognition of gain in certain cases involving a predecessor of a distributing corporation. The temporary regulations also provide rules regarding the extent to which section 355(f) causes a distributing corporation (and in certain cases its shareholders) to recognize income or gain on the distribution of stock or securities of a controlled corporation. Those temporary regulations affect corporations that distribute the stock or securities of controlled corporations and their shareholders or security holders of those distributing corporations. The text of those temporary regulations serves as the text of these proposed regulations.

DATES: Comments and requests for a public hearing must be received by March 20, 2017.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-140328-15), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-140328-15), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224, or sent electronically, via the Federal eRulemaking Portal at <http://www.regulations.gov/> (REG-140328-15).

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, Richard K. Passales at (202) 317-5024 or Marie C. Milnes-Vasquez, (202) 317-7700; concerning submission of comments, and/or requests for public hearing, Regina Johnson at (202) 317-6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

On November 22, 2004, the Treasury Department and the IRS published in the **Federal Register** (69 FR 67873) a

